RAIL CONNECTION, INC.

Post Office Box 800

Eleanor, West Virginia 25070

(V) 304.755.7083 ▼ (F) 304.755.7084

RECORDATION NO. 26333

May 8, 2006

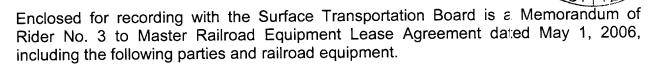
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SURFACE TRANSPORTATION BOARD

Secretary Surface Transportation Board 1925 K. Street, N.W. Washington, D.C. 20423

Dear Sir or Madam:



Lessor:

Rail Connection, Inc.

Post Office Box 800 Eleanor WV 25070

Lessee:

The David J. Joseph Company

300 Pike Street Cincinnati OH 45202

Equipment:

75, Railcars

JOSX 1703 – 13303 (not inclusive)

(See Exhibit A)

Please record this agreement as a primary document. The filing fee of \$33 is enclosed.

Memorandum of Rider No. 3 to Master Railroad Equipment Lease Summary: Agreement dated May 1, 2006, between Rail Connection, Inc. as Lessor and The David J. Joseph Company as Lessee, including seventy-five (75) railcars—JOSX 1703 -13303 - Exhibit A (not inclusive).

Sincerely,

Pixie L. Legg

Personnel Director & Policy Coordinator

:pl

Enclosures

RECORDATION NO. 26333 FILED

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MEMORANDUM OF SURFARIDER NO. 3 TO MASTER RAILROAD EQUIPMENT LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF RIDER NO. 3 TO MASTER RAILROAD EQUIPMENT LEASE ("Memorandum of Rider No. 1") entered into this 1st day of May, 2006, is intended to evidence the Master Lease dated as of May 25, 2005 and Rider No. 3 dated May 1, 2006 (the "Lease"), between RAIL CONNECTION, INC., a West Virginia corporation ("Lessor"), and THE DAVID J. JOSEPH COMPANY, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the seventy-five (75) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

RAIL CONNECTION INC.	THE DAVID J. JOSEPH COMPANY
ву: ИМ Д	By: Writt // Mux
Name: Warren K. Higginbotham	Name: Everett N. Martin
Title: Vice President	Title: Assistant Secretary
Date: 5-3-06	Date: May 1, 2006



STATE OF West Virginia)

COUNTY OF Putnam

Ss:

The foregoing instrument was acknowledged before me this 3rd day of May, 2006, by Warren K. Higginbotham, the Vice President of Rail Connection Inc., a West Virginia corporation, on behalf of the corporation.

My Commission expires:

November 21, 2011

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRG'INIA
JENNIFER A. TINCHER

198 IRENE CIRCLE
HURRICANE, WV 25526
My Commission Expires November 21, 2011

STATE OF OHIO) SS: COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ______ day of May, 2006, by Everett N. Martin, the Assistant Secretary of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

My Commission expires:

2-20-11

Notary Public

BARBARA A. BRZEZICK Notary Public, litate of Othio My Commission Expires 02-20-15

EXHIBIT A

To the Memorandum of Rider No. 3 dated May 1, 2006, between Rail Connection, Inc. and The David J. Joseph Company.

DESCRIPTION OF UNITS

Seventy-five (75) railcars bearing reporting marks:

JOSX	1703
JOSX	1706
JOSX	1708
JOSX	1711
JOSX	1714
JOSX	1725
JOSX	1726
JOSX	1731
JOSX	1736
JOSX	1737
JOSX	1738
JOSX	1740
JOSX	1742
JOSX	1744
JOSX	1745
JOSX	1746
JOSX	1747
JOSX	1751
JOSX	1754
JOSX	1755
JOSX	1764
JOSX	1773
JOSX	1776
JOSX	1777
JOSX	1779
JOSX	1780
JOSX	1783
JOSX	1787
JOSX	1789
JOSX	1795
JOSX	1798
JOSX	1801
JOSX	1805
JOSX	1806
JOSX	1807
JOSX	1816
JOSX	1819
JOSX	1825
JOSX	1827
JOSX	2332
JOSX	2334
JOSX	2400

JOSX	2419
JOSX	2422
JOSX	2442
JOSX	2462
JOSX	2473
JOSX	2481
JOSX	2483
JOSX	3700
JOSX	3712
JOSX	3730
JOSX	3760
JOSX	3761
JOSX	4032
JOSX	4082
JOSX	4094
JOSX	4155
JOSX	4159
JOSX	4162
JOSX	4812
JOSX	7287
JOSX	10132
JOSX	10169
JOSX	10176
JOSX	10376
JOSX	13191
JOSX	13233
JOSX	13243
JOSX	13257
JOSX	13259
JOSX	13263
JOSX	13272
JOSX	13297
JOSX	13303